
SUBSTITUTE HOUSE BILL 1152

State of Washington 60th Legislature 2007 Regular Session

By House Committee on Community & Economic Development & Trade
(originally sponsored by Representatives Takko, Skinner, Blake,
Springer, Hunt, Williams and Orcutt)

READ FIRST TIME 02/23/07.

1 AN ACT Relating to public facilities districts; and adding a new
2 section to chapter 82.14 RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
5 to read as follows:

6 (1) In a county with a population under three hundred thousand, the
7 governing body of a public facilities district created before August 1,
8 2001, under chapter 35.57 RCW or before January 1, 2000, under chapter
9 36.100 RCW, in which the total population in the public facilities
10 district is greater than ninety thousand and less than one hundred
11 thousand, that commences improvement or rehabilitation of an existing
12 regional center, to be used for community events, and artistic,
13 musical, theatrical, or other cultural exhibitions, presentations, or
14 performances, and having two thousand or fewer permanent seats, before
15 January 1, 2009, may impose a sales and use tax in accordance with the
16 terms of this chapter. The tax is in addition to other taxes
17 authorized by law and shall be collected from those persons who are
18 taxable by the state under chapters 82.08 and 82.12 RCW upon the
19 occurrence of any taxable event within the public facilities district.

1 The rate of tax shall not exceed 0.033 percent of the selling price in
2 the case of a sales tax or value of the article used in the case of a
3 use tax.

4 (2) The tax imposed under subsection (1) of this section shall be
5 deducted from the amount of tax otherwise required to be collected or
6 paid over to the department of revenue under chapter 82.08 or 82.12
7 RCW. The department of revenue shall perform the collection of such
8 taxes on behalf of the county at no cost to the public facilities
9 district.

10 (3) The tax imposed in this section shall expire when the bonds
11 issued for the construction of the regional center and related parking
12 facilities are retired, but not more than twenty-five years after the
13 tax is first collected.

14 (4) Moneys collected under this section shall only be used for the
15 purposes set forth in RCW 35.57.020 and must be matched with an amount
16 from other public or private sources equal to thirty-three percent of
17 the amount collected under this section, provided that amounts
18 generated from nonvoter approved taxes authorized under chapter 35.57
19 RCW shall not constitute a public or private source. For the purpose
20 of this section, "public or private sources" includes, but is not
21 limited to, cash or in-kind contributions used in all phases of the
22 development or improvement of the regional center, land that is donated
23 and used for the siting of the regional center, cash or in-kind
24 contributions from public or private foundations, or amounts attributed
25 to private sector partners as part of a public and private partnership
26 agreement negotiated by the public facilities district.

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